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ORGANIZATION

ORGANIZATION AND FUNCTIONS

OFFICE OF THE DEPUTY DIRECTOR (ADMINISTRATION) 2

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AUDITOR-IN-CHIEF You

2. MISSION

The Auditor-in-Chief shall be responsible for the independent, non-administrative audit of all finance, fiscal and property matters which are not audited by the General Accounting Office. This audit responsibility is only limited by the recommendation that operational cover be maintained and that intelligence sources and methods be adequately protected. The Auditor-in-Chief shall review all accounting and internal policies, procedures and practices and shall recommend changes which in his opinion are necessary to properly protect Agency interests. Audit reports containing findings and recommendations shall be submitted to the head of the component concerned and to other officials whose responsibility may be involved. The matters and recommendations contained therein shall be properly acted upon, or be explained to the satisfaction of the Auditor-in-Chief, or be refuted with appropriate explanations. Matters acted upon to the satisfaction of the Auditor-in-Chief shall be referred through the Deputy Director (Administration) to the Director of Central Intelligence for final resolution. Whenever in the course of performing his assigned duties the Auditor-in-Chief shall find any matters which in his opinion indicate an uneconomical or inefficient use of Agency assets he shall report such matters to the Agency official concerned or to the Director of Central Intelligence, as appropriate.

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3. FUNCTIONS

The Auditor-in-Chief shall:

- a. Assure that the audit program is accomplished on a current basis.
- b. Examine the accounting, internal audit, and financial procedures and practices of the organization.
- c. Recommend policy and procedural changes in the interests of efficiency and the protection of Government funds, property and other assets.
- d. Recognize security as a basic consideration in all actions and recommendations.^{25X1A}
- e. Organize, staff and direct the activities of the audit organization, [REDACTED]

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[REDACTED] for the independent and final audit of all Agency accounts exclusive of those which are finally audited by the Government Accounting Office.

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